

RECORDATION NO. 26477 ^A FILED

JUL 31 '06

1-55 PM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

July 31, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of July 1, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number 26477.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

Assignee: Banc of America Leasing & Capital, LLC
One Financial Plaza
Providence, RI 02901

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

61 covered hopper railcars within the following series: AEX 5778 – AEX 6525; AEX 8985 – AEX 9866; and AEX 12826 – AEX 12836 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made and entered into as of July 1, 2006, by and between The Andersons, Inc. ("Assignor") and Banc of America Leasing & Capital, LLC ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Wellman, Inc., as Lessee, have heretofore entered into that certain Full Service Lease Agreement dated July 7, 1993 and Rider Deal #790, made on June 19, 2006 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number _____.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

[Signature Pages to Follow]

ASSIGNOR: THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Vice President, Finance and Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, Vice President, Finance and Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, July 28, 2006.

Elizabeth J. Hall
Notary Public
My commission expires

ELIZABETH J. HALL
Attorney at Law
Notary Public - State of Ohio
Commission has an Expiration Date.
Section 147.03 O.R.C.

ASSIGNEE: Banc of America Leasing & Capital LLC

By:

Patricia Smith-Disu

Name:

Patricia Smith-Disu

Title:

Vice President

STATE OF Rhode Island)
COUNTY OF Providence) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Patricia Smith-Disu the Vice-President of Banc of America Leasing & Capital LLC, a Delaware limited liability company, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said limited liability company and by authority of on behalf of the limited liability company and that the same is the free act and deed of said and of said limited liability company.

In Testimony Whereof, I have hereunto set my hand and official seal at Providence, Rhode Island this 9th day of July, 2008.

Denise C. Simpson
Notary Public
My Commission Expires: 03/25/2010



EXHIBIT A								
Sixty-One (61) Covered Hoppers								
1	AEX	5778	22	AEX	9192	43	AEX	9812
2	AEX	5779	23	AEX	9193	44	AEX	9813
3	AEX	5784	24	AEX	9194	45	AEX	9814
4	AEX	5793	25	AEX	9195	46	AEX	9815
5	AEX	5800	26	AEX	9196	47	AEX	9816
6	AEX	5808	27	AEX	9197	48	AEX	9817
7	AEX	5963	28	AEX	9198	49	AEX	9818
8	AEX	5968	29	AEX	9199	50	AEX	9819
9	AEX	5990	30	AEX	9255	51	AEX	9820
10	AEX	6022	31	AEX	9800	52	AEX	9821
11	AEX	6064	32	AEX	9801	53	AEX	9822
12	AEX	6137	33	AEX	9802	54	AEX	9823
13	AEX	6516	34	AEX	9803	55	AEX	9824
14	AEX	6518	35	AEX	9804	56	AEX	9825
15	AEX	6519	36	AEX	9805	57	AEX	9866
16	AEX	6525	37	AEX	9806	58	AEX	12826
17	AEX	8985	38	AEX	9807	59	AEX	12831
18	AEX	9029	39	AEX	9808	60	AEX	12833
19	AEX	9189	40	AEX	9809	61	AEX	12836
20	AEX	9190	41	AEX	9810			
21	AEX	9191	42	AEX	9811			

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

7/31/06



Robert W. Alvord